78

G. R. S. IX-5]

Previous references.

File No. 68 of 1895

Serial Nos. 1–13

191 .

(Land Rev.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-13

Part B for November 1897.

SUBJECT.

System of collection and transmission of Sayer and Halat duties.

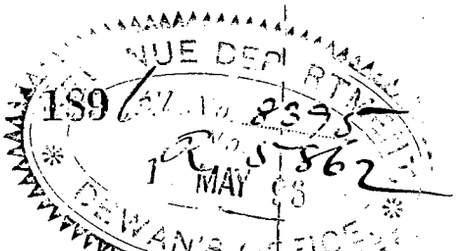
Indexed

M

Countermanded

W D 88—GPE—60,000—24-7-16

Gen. 31]



From

The Deputy Commissioner
Inland Revenue

To

The Secretary to Govt.
General Revenue Depts.

Dated 5/5/96

Despatched 6 May 96

Received

General No. 1896 No. 2395

Enclosure No. one

Requesting the opinion
of the Crown Solicitor as to the
use of Sugar Testers in this
District.

Submitted for the opinion of the Crown Solicitor as to whether the Deputy Commissioner may be required to furnish an estimate of the amount required for the supply of Sugar Testers to the several Sugar Refineries.

Draft
JB
26/5

JB
19/5/96

The money Collected must be secured properly -

In the Dabbi System - Cases just within & beyond the reach of any Subordinate Official - & the Collection Could be tested at any stage by a Superior Rev: Officer.

Now it is desired done in the other Distts may be ascertained.

The Act does not State the Circs: under which the Dabbi System can be used.

If in those districts they be given the Managers or Keepers discharge may sometimes be trusted to utilize the Collections to serve his own purpose

Sought to see Ld. 21/5/96 JB

New Sys
11/5/96

R
11/5
Ld 11/5

Deputy Commissioner's Office
Kadiri District
Chittoor, 7th May, 1923.

From

The Deputy Commissioner
Kadiri District

To

The Secretary to Government
General and Revenue Dept.

Sir

I have the honour to report that during the collection of the Kadiri Taluk, I have found it necessary to employ additional establishment to assist the Taluk Tahsildar in the collection of the Kadiri Taluk for Fasli 1332 as detailed in the statement submitted herewith.

2 A list of the Revenue Divisions is enclosed.

I have the honour to be

Sir

Your most obedient

servant

Deputy Commissioner
Kadiri District

Chi-Cyao Native Primary School

No.	Tribe	Native
1	Chisinagalu	1 Kacamanaili
		2 Kalakajua
		3 Belwadi
2	Hindu	4 Bradu
		5 Binu
3	Sankuru	6 Sankuru
		7 Ajjanjua
		8 Lakmalli
4	Gedaraili	9 Gedaraili
		10 Balkaranu
5	Malya	11 Malya
		12 Harikanjua
		13 Digga
		14 Buggauji
		15 Megenda
		16 Narre
6	Mudgere	17 Mukkangadi
		18 Malaka
		19 Mudgere

Chisinagalu
7th May 1912

11

Ltt Sparks
Deputy Commissioner
Chi-Cyao District

Draft for Approval

Gen. 30.] 189

From The ~~Revenue~~ Secretary to the Government of Mysore.

To The Deputy Commissioner Kadur District.

Dated 27-5-96

Despatched 1-6

Received

General No. 10388

R No. 4099

Enclosure No.

dir. 68-95-2

I have the honor to forward herewith a petition dated 7th May 1896 requesting sanction for the shifting of the boxes to Lingapatna for the collection and transmission of the Halat tax collected to the Excise Inspector.

Adverting to the above I have the honor to request the Deputy Commissioner will be good enough to report the existing practice in this ~~the~~ District & the cost of shifting the two boxes referred to.

I am Sir
Your most obedient servant
27/5
for Secretary.

No 10385
4100

Copy forwarded to the Inspectors of the Shamoya District with a request that weekly report from the collectors in their District are made, and ~~transmitted~~ ~~to the District~~ the amount transmitted to the Sabeli treasurer.

Broster

27/5/96

For Secretary

DB
26/5/96

M
27/5/96

7

Recommended by
the DC of Kaduna
Circled 22/7/96

20/7/96

Send a copy
of Memoya Dry
Cleaners letter to
Kaduna DCA com
& ask him to
regularise his
practice in
accordance therewith
He may also get
the Barber mad
as used in Themo
Sends bill of costs

21.7.96

Draft 21/7

SS 22/7 Drafted 23/7/96

Gen. 31.]

REVENUE DEPARTMENT
Cl. No. 325
Rec'd
14 JUL. 96
REMAINS OFFICE

1596

From The Deputy Commissioner
Kadur Dist

To The Secretary to the
Government of Mysore.
General & Revenue Depts.

Dated 9th
Despatched 10th July 96
Received

General No. 15 1896-97.
No.

Enclosure No. nil.

With reference to his
docket No. 10288 / R. 4399 of the 2nd
May 1896, requesting to report
the existing practice for
depositing the collection of
Malat tax &c, has the honor
to state that no dabbies or
anything of the kind are
being used in the Kattes
of the District, but that
the collections remain in
the hands of the Manager
who in time carries himself or remits the same
through his Kottar or

Rec. 68-96

Gen. Dept.
13/7-96

1317

Submitted
Rc "Dabbi" System
is in force in Mr
Shimoga with-
(Vide Dy Comrs No
1243/435 dt 8.6.96.)
In the Kadur
Distt, there appear
to be no such system.
It is desirable
that there should be
one uniform system
in both the Distts.
Submitted for orders
to Govt
11/7/96

Submitted
DBC
15/7.

11/7/96
The purchase of the
Dabbies may be
sanctioned as

Kachcha to the Land Treasury, as often as the time is possible.

2. As regards the value of the tin boxes referred to in the above, it has been ascertained from the Superintendent of Central Jail that each box will cost Rs 4/-

3. Since there are 19 Jayers Katta in the District the total cost of boxes required at the said rate will be Rs 76/-, to meet which sum, if sanctioned, the source will have to be found in the current years Budget.

[signature]

Asst. Dy Commissioner

Kachcha Dt.

1c

10

Gen. 31J

1896

9256

JUN 6 96 5

From
The Deputy Commissioner
Shimoga District

To
The Secretary to Govern
General and Rev. Depart

Dated
Despatched 8th June 1896.
Received

General No. 1243
No. 935

Enclosure No.

With reference to his dock
No. 10389/4100 dated 27th Octo
reports upon the practice
of maintaining boxes in
Sayer Katles for the collecti
of Kalal tax.

Rev 11-6-96

Date
Ref. to subj.

1896

From

The Deputy Commissioner
Shemoga Distric

To

The Secretary to Government
General and Revenue Depar

Dated 8th June 1896.

No 1243/935

His docket No 10389/4100 giving
to copy of his docket No 10388/4099 da
Ultimo to the address of the Depu
Commissioner, Kadur, and pe
to report how the collections are
in the Sayer Kattes in the distric
the amount transmitted to Tale
Treasuries.

With reference to the above, h
honor to state that all collectio
50 Rupees are directly made b
merchants to the Taluk Treas

under cover of a Chalan from the
Sayer Carkun or Munagar of that
Katta and a receipt obtained from
the Taluk Treasury Officer produced
to the Katta whereupon a Pahadari
is issued by the Sayer Officials for
the Consignment of the Supari.

2. All Collections below 50 Rupees
are put in the Sayer Cadjy's made
of rattan ben. lined with Leather
with a small opening of the size
of a rupee at the top of the Cadjy,
and sealed by the Taluk seal. The
Collections thus made are remitted
to the Taluk Kacheri once a month
or as often as Collections come to
50 Rupees by the Sayer Officials. In
some Kattas the Munagar is authorized

to collect sums above 50 Rupees and not exceeding the amount of Security produced by him.

5. There is nothing to show how the cost of these Cables was met.

Mr Shuttleworth
for Deputy Commissioner
Shimoga District

14

Draft as per order

To.

The Dy Commr
Hadeu Distrt

Dated
No 839 V of 23-7-96
9337 Ar1

Correspondence endg
with Dy Commr's docket
No 15 dated 10th July 1896
in re Supply of ten boxes
to the Sayer Kattes in the
Distrct for the collection
and transmission to the
Taluk Cutcherys of the Halat
Lat.

With ref: to the above ~~Dy~~ ^ has the hono
to forward here with a copy
of letter No 1243 of 8th June
9 35
from the Deputy Commr.
Shimoga District with
a request that the Dep'y Comr, Kadur
will
arrange for the collection
& transmission of the Halat
Lat in accordance with
the practice obtaining

in the Shinoga 15 District.
The Dy Comm^r may also get
the Dabbis made as
described in the Shinoga
Dy Comm^r's letter & Submit
for Sanction a bill of
Costs.

"By Order"
A.

Secretary

23/7/96 25/7/96

REVENUE DEPARTMENT
GL. 98
No. 53
1897 JUL. 97
NEWAN'S OFFICE

From

The Deputy Commissioner
Kadur District

To

The Secretary to Government
General & Revenue Departments

Dated 28th June 1897
Despatched 2nd July 97
Received
General No. 870
No.

Enclosure No. 3

Subject

Submitting for the consideration and orders of Government certain proposals which would meet the requirements for the collection and transmission of the Sayer Halat Tax in this District

I have the honor to be
Sir
Your most obedient
Servant
[illegible]
D.C. 97

Secretary
Revenue Commissioner
2/7/97 10/7/97

Sales Abstract

This seems to be a very reasonable proposal.
[illegible]
11-7-97

Rd 7/7/97
12/7/97

Yes. & maybe sanctioned with one exception. I do not think it necessary to call upon shanbogues for any security - the collections are not very large and their position is a sufficient guarantee for their honesty. altho the Sales are the real collectors of the land revenue yet the Shanbogues also handle in money & it does not seem expedient to call upon them to give security for the Sayer collections. Draft order accordingly sticking to the decisions passed by the Dy Comr
Yes maybe [illegible] 21.7.97

Drafted 10/7/97 finalised 12/7/97

Read in Records
7/7 Dy Secretary 7/7
Reference previous papers

Deputy Commissioner's office
Kadur District.

Dated Chikmagalur 28th June 97

From

The Deputy Commissioner
Kadur District.

To

The Secretary to Government
General & Rev. Departments.

Sir,

With reference to your docket No: 839/R 337 dated the 23rd July 1896 directing that in the matter of collection and transmission of the Sayer Halat Jara, the practice obtaining in the Shimoga District may be followed and that Sayar Dabbies be made as described in the Shimoga Deputy Commissioner's letter No: 1243/935 dated the 5th June 1896, I have the honor to state that the mode of Sayer collections and remittance, as obtaining in the Shimoga District, is stated to be as follows:-

Firstly:- Sayer duties, when exceeding Rs: 50, are paid by merchants direct into the Taluk Treasury, under a chalan obtained from the Sayer Manegar or Karkoon of

the Katte concerned and the receipt obtained from the Treasury Officer is produced to the Katte Monegar or other official in charge, who then issues Rahadari or Rahadaries, as the case may be, for the consignment of Supari.

Second. Collections for sums below Rs: 50/ are secured in the Sayer Dabbi and remitted to the Taluk Treasury once a month or as often as they reach Rs: 50/-; and.

Third. In some Sayer Kattes, the monegars are authorised to collect sums above Rs: 50/ and not exceeding the amount of security given by them.

2. On receipt of your docket under reference my predecessor, Mr Sparkes, issued orders to the Amildars in the District to give immediate effect to the first mode above alluded to, and later on, to the second mode when Dabbies were supplied to them; and as regards security (the third mode), the Amildars were called upon to report the

amount of security the payer officials should be required to lodge.

3. From the past years experience, the first mode of collection and remittance does not appear to have worked satisfactorily in this District as will now be shown.

4. A deputation of merchants of the Koppa Taluk and Yedehalli Sub Taluk represented to me during the current years Huzur Jamabandi that the new system entailed both serious inconvenience and some loss of gain for the following reasons:—

(1) That the purchasers of supari having to pay Payer duty into the Taluk Treasury, when the amount of duty exceeded Rs: 50/, the merchants who resided at a distance from the Koppa Treasury, viz., those of Begunda, Higga, Balehonnur and Yedehalli, were put to great inconvenience by having to resort to Narikarpur.

(2) That delay thus caused would

result in loss to the buyers, and

(3) That the merchants owing to the delay would have to pay higher rate to cartmen.

5. The supari growers and merchants in the Kalasa Hobli, Mudgere Taluk, advanced similar complaints before the Mudgere Amildar. The Kadur and Tarikere merchants have no such grievances. The payer collection in Chikmagalur Taluk being very small, no change need be made as regards this Taluq in the existing practice of payer officials remitting collections to the Taluk Treasury at the end of the month.

6. In regard to demanding securities from the payer officials, the Amildars report that the officials concerned have agreed to give securities in amounts upto Rs. 500/-, as detailed in the accompanying statement showing the names of payer katte's, their annual average

collections &c.

7. With the object of ascertaining the principle on which the amount of security taken from the Sayer officials in the Shimoga District was fixed, I addressed the Deputy Commissioner of that District, who replied stating that the amount of security was fixed with reference to the collections made in each Katte- Vide copy of his docket No: 2290 dated 26th March 1897 and of the list received, which accompany for ready reference.

8. It will be observed from those papers that the security limit for the managers in Shimoga District is Rs: 300/, that for Karkoor is Rs: 100/ and for Kolkar Rs: 15/. These limits appeared to me to be somewhat disproportionate to the large and varying collections shown in the list, and to have been fixed without reference to the import- ance or otherwise of the Kattes.

9. From what has been stated above (paras 4 and 5) it will be seen that the traders in Supari in this District are with considerable reason strongly opposed to the first mode of collection and remittance obtaining in the Shimoga District; and the two different modes of collection and remittance prevailing in that District according as the sums exceed or fall below Rs: 50/. appears to me liable to cause confusion.

10. I would propose accordingly to meet the objections that can be taken to the Shimoga system by exacting from the sayer officials securities in cash or immoveable property proportioned both to the amount of responsibility attaching to each grade of employés and to the importance of the katte itself. For this purpose, I would propose in the first instance to grade the sayer kattes, which are twenty in number, and would

therefore fix the amount of security to be taken from the officials concerned with reference to the revenue and importance of the katte's

The grading of the kattes would be as follows:-

1st class kattes having an average revenue of Rs. 7000 and over.

1. Koppa
2. Hariharpur.
3. Baggunji
4. Begunda
5. Kigga.
6. Yedehalli.

and 7. Narve.

2nd class kattes having an average revenue of Rs. 4000/- to Rs. 7000/-

1. Kalasa
2. Tarikere
3. Ajjampur &
4. Birur.

3rd class having an average revenue of under Rs: 2000/-

1. Balehonnur.
2. Kadur
3. x Sakrepatna
4. x Melbangadi
5. Lakvalli
6. x Kalsapur
7. Basavanahalli
8. x Belvadi

and 9. x Mudgere.

12. Of the above, the five kattes marked thus x, have no sayer Establishment. In the Sahnapatna katte, a kolkar of the Kadur Sayer katte is doing the work, while at Mudgere, which has a very insignificant katte, an official of the Taluk Cutcherry does the work. In the remaining three kattes of Nellurgadi, Kalsapur and Belvadi (the latter since transferred to this District) the Shanbhogues are entrusted with the collection work for a remuneration of 5 per cent out of sayer revenue collected by them.

13. As regards the extent of security to be taken, the following rules seem to be on the whole adequate, having in view the amount of trust to be placed in the sayer employés. The only hesitation I entertain in the matter arises from the circumstance that it may occasionally happen, that sums exceeding the limit of the security, viz. Rs. 500/, may have to be paid into the hands of the monegars.

This contingency however would, I am assured, rarely happen.

14. Subject to the above remark, the following scale of security would, I consider, afford a sufficient safeguard for the interests of the revenue.

For 1st class Kattes.

	Amount of security
Monegars . . .	Rs. 500 each.
Karkoons	250 "
Kolkars (6 months pay) .	30 "

For 2nd class Kattes.

Monegars . . .	Rs. 300 each.
Karkoons	100 "
Kolkars (5 months pay) .	25 "

For 3rd class Kattes.

Monegar . . .	Rs. 150/ each.
Karkoon	50/
Kolkar (3 months pay) .	15.

Only 5 out of 20 Kattes in the District have Karkoons and, though inferior in rank to Monegars, the Karkoons' responsibility is almost the same as that

of the monegar as to custody of money, &c.

15. As regards remittance of collections, the monegar, or karkoon where there is no monegar, may be directed to remit money to the Taluk Cutcherry as often as collections equal the amount of their security during the month, or once at the end of the month when the collections fall below the security amount, the monegar or karkoon as the case may be, invariably rendering to the Taluk his daily account of such collections under pain of fine for default

16. Where the shanbhogues are now doing the collection work, I propose to demand from them, as an additional safeguard, tangible personal security in sums proportionate to the average collections at the katte concerned.

17. Under the system of security above proposed (the Rs: 50 limit being discontinued) the vexatious interference with trade necessitated by the merchant having to

resort to a remote Taluk Treasury will be removed. The sayer officials, on payment of the duty of whatever amount, will be in a position to at once issue rahadaries and this will be an immense boon to the supari traders.

18 As regards the kind of Dabbies to be used for the sayer collections, I have the honour to state that after some correspondence and after obtaining a sample Dabbi of the kind in use in the Shimoga District, I am of opinion that the most suitable receptacle for the collections would be a copper vessel of the kind called Koda (ಕೊಡ) (obtainable in most local bazaars) and not the Shimoga Dabbies which are made of canvass cloth and are therefore liable to be slit open as well as to wear out after a time.

The aperture of the copper vessel should be covered with a copper stopper resembling a large cork, and in this stopper

a slit large enough to admit of a rupee being passed in should be made. The sides of the stopper should be sealed with the Taluk office seal and the seal should only be broken when the collections are taken out at the Taluk.

19. If approved of, an estimate of the cost of supplying Dabbies of the above type will be prepared and submitted.

20. The above proposals, I respectfully submit, appear to meet the requirements of the case, and I accordingly submit them for the consideration and orders of Government

I have the honor to be

Sir

Your most obedient servant

Deputy Commissioner

Kadur District

From

The Deputy Commissioner
Shimoga District

To

The Deputy Commissioner
Kadur District

No: 2290 dated 26th March 1897.

His No: 1306 dated the 15th February 1897 requesting to be furnished with certain information regarding the Sayer Kattes in this District and the securities taken from the managers in charge of them.

— o —

Has the honour to state that the amount of the securities to be taken from the Sayer Katte officials is fixed with reference to the collections made in each Katte. A copy of the Vernacular circular issued on the subject by the late Deputy Commissioner, Mr Abdul Rahoman Sahib. K.B., is herein enclosed. Also a list of the Sayer Kattes in this District except those of the Sagar Taluk showing the collections in them during the year 1895-96. is enclosed

Information for the Sagar Taluk will be sent on its receipt from the Amildar thereof.

(Signed) B. K. Venkata Varadiengar.

Deputy Commissioner of
Shimoga District

Copy

Deputy Commissioner
Kadur District

Ct. 6895

Proposals for disposal

Read:—

Correspondence ending with letter No. 870 S dated 23rd June 1897 from the Deputy Comm^r, Kadur District, submitting certain proposals in the matter of the collection & transmission to the Treasury of the Sayer ~~Ballast tax~~ duties in the District and of securities to be furnished by the Sayer officials.

Order thereon:—

In this office No. 339 S/A-337 dated 23rd July 1896, the Dy. Comm^r was requested to adopt the practice obtaining in the Shimoga District, viz. that Sayer duties exceeding Rs. 50 should be paid to the Treasury direct by the merchants concerned under cover of a challan from the Sayer Darkast or Manager of the Katte after production of the Treasury receipt the Sayer officials should issue a Rahadari for the consignment of the Sufaris, and that collections under Rs. 50 should

Subscriber's file
&
28/7/97

Ed 7 Pm.
28.7.97

No. 1737-45 S/A-5-8-97.
R. 5/2

lie secured in the Sayer Kattè and remitted to the Treasury once in a month or as often as they amounted to Rs. 50. ~~The Superintendent~~ Mr. Wein now brings to notice that the present mode of collection and remittance above referred to, is attended with loss and inconvenience to the merchants and does not work ~~to~~ Satisfactorily in some parts of the District, and that the ~~two different~~ modes of collection & remittance now prevailing in the Shimoga District cause confusion. He therefore proposes to demand from the Sayer officials Securities in Cash or immoveable property in proportion to the amount of responsibility attached to each grade of officials and to the importance of the Kattè itself, and to classify the Sayer Kattès into 3 classes according to the revenue collected therein; and prescribes the following Scale of Security to be furnished by the Sayer officials:—

* 1st class kattè, having an average revenue of Rs. 7000 and above.
2d class do - " " of Rs. 4000 to Rs. 7000.
3d class do - " " of under Rs. 2000/-.

Name of official.	Amount of Security for 1st class kattè.	2d class kattè.	3d class Kattè.
	Rs.		
Hariegar-	500 —	300 —	150
Karkoon.	250. —	100 —	50
Kalkar.	30. —	25	15.

2. The above proposals seem very reasonable and are accordingly sanctioned. As regards the remittance of the collection to the Treasury, Govt direct that the Mané-gar, or where there is no Manégar, the Karkoon of the Katte should remit the collections to the Taluk Cutcherry as often as they equal the amount of his Security during the month, or once at the end of every month when the collections fall below the Security amount, the Manégar or Karkoon, as the case may be, being enjoined to invariably render the daily account of such collections to the Taluk under pain of fine for default.

3. It is reported that in the Sayer Katté's of Kalasapura and Belvadi in the Chikmagalur Taluk and Melbangadi in the Mudgere Taluk, the Shanbogues do the Sayer collection work for a remuneration of 5/ie of the

8 Cy

revenue therein collected; and the Dy Commr proposes to demand from them, as an additional Safe guard, tangible personal Security in Sums proportionate to the average collections at the Kattés concerned. Govt are not disposed to Sanction this proposal, as the Sayer collections in the Kattés are not very large & the position of the Shanbogues as the servants of Govt in villages is a Sufficient Guarantee for their Honesty. (Although the Patéls are the real collectors of Land Revenue, yet the Shanbogues also handle the money. It does not therefore seem expedient to call upon them to furnish Security for the Sayer collections.)

4. Govt agree with the Dy Commr that a copper vessel of the description of what is usually known as a "Koda" would be a most suitable receptacle for Securing the Sayer collections at the Kattés. The aperture of this vessel may, as proposed, be covered with a copper Slopper a Slit large enough to admit a rupee, being made in the Slopper. The Sides of the Slopper

Do the villages necessary?

* If duly be paid in Currency Notes this may be done with the Cash by also & into the Treasury no stamped receipt necessary 28/7/63

Should be Sealed with the Taluk
Cutcherry Seal & the Seal broken
only at the Taluk Cutcherry
when the contents are taken
out. The Dy Commr may
Submit for Sanction an
estimate of the cost of
Supplying these vessels to
all the Kattles in the District.

5. The Dy Commrs of other
Districts are also requested
to adopt this same System
of collecting & remitting the
Salat tax in their districts.

6. The Collectorate Circular
Proc

C
28/7/97
Secretary

JB 28/7/97 H 28/7/97

To.
The Dy Commr of the
Kadur District.
" Dy Commrs of other
Districts.

Revenue Officers of Taluks
& Hoblis should
whenever they
happen to be in
a place where there
is a Sawyer Kattle
inspect the accounts
and the remittance
of rents & and
satisfy themselves
that they are
correctly & timely
kept. MMS

3/8/97

L.R.
9/8

1897-98

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 13th August 1897

No. 1737-45
K. 572

Laying down instructions for the collection of the sayer halát tax and its transmission into the Taluk Treasuries.

M.G.C.P.B.—13-10-97—300

Statement showing the Supari Halat duty realized in the Shimoga district for 1895-96.

Name of taluk.	Name of katte.	Name of manegar or karkun.	Pay.	Security amount.			Halat duty.		
			Rs.	Rs.	a.	p.	Rs.	a.	p.
Shimoga	Shimoga	Manegar	10	150	0	0	10,040	10	0
		Karkun	6	50	0	0			
Channagiri	Channagiri	Manegar	10	300	0	0	4,887	1	5
		Karkun	6	100	0	0			
Honnali	Honnali	Karkun	6	100	0	0	13	8	0
	Nyamti	Kolkar	5	15	0	0	157	14	9
Shikarpur	Shikarpur	Karkun	6	127	2	9	18	1	0
Ditto	Belandur	Manegar	10	222	12	6	1,630	13	1
	Siralkoppa	Ditto	15	200	0	0	2,551	0	7
Sorab	Sorab	Karkun	6	100	0	0	3,001	11	0
	Kyasanur	Manegar	15	300	0	0	12,023	13	9
	Anavatti	Karkun	6	100	0	0	979	9	5
	Badadabail	Ditto	6	100	0	0	1,150	4	2
	Sampagoda	Ditto	6	100	0	0	522	13	1
	Harasi	Ditto	6	100	0	0	853	14	0
	Tattur	Ditto	6	100	0	0	148	13	5
Nagar	Kallur	Manegar	15	200	0	0	11,189	7	10
	Hulikal	Karkun	6	100	0	0	7,132	8	0
	Jala	Amin	8	100	0	0	5,573	3	6
	Doddinkop	Karkun	6	100	0	0	4,637	14	8
	Hamsavalli	Golla	5	20	0	0	3,301	11	9
Tirthahalli	Agumbe	Karkun	6	50	0	0	18,738	11	3
	Mandagadde	Ditto	6	100	0	0	2,881	5	9
	Mallur	Ditto	6	100	0	0	7,031	6	0
	Medakar	Manegar	10	300	0	0	27,125	6	6
		Karkun	6	50	0	0			
	Tirthahalli	Manegar	10	150	0	0	29,252	3	3
		Karkun	6	50	0	0			
	Hemcha	Manegar	10	300	0	0	24,632	2	6
		Karkun	6	50	0	0			
		Ditto	6	50	0	0			

vessel may, as proposed, be covered with a copper stopper, a slit large enough to pass a rupee or a folded currency note through, being made in the stopper. The sides of the stopper should be sealed with the Taluk Cutcherry seal and the seal broken only at the Taluk Cutcherry when the contents are taken out. The Deputy Commissioner may submit for sanction an estimate of the cost of supplying these vessels to all the kattes in the district.

5. The Deputy Commissioners of other districts are also requested to adopt this system of collecting and remitting the *halat* tax in their districts.

6. The superior Revenue Officers of taluks and districts should, whenever they happen to be in a place where there is a sayer katte, inspect the accounts and the remittance vessels and satisfy themselves that they are correctly and properly kept.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Deputy Commissioner, Kadur District.
The Deputy Commissioners of other Districts.

Ex&.—H.A.T

No. 1737-45—R. 572, dated, Bangalore, 13th August 1897.

Order thereon.—In this office No. 339—R. 337, dated 23rd July 1896, the Deputy Commissioner was requested to adopt the practice obtaining in the Shimoga district, *viz.*, (1) that sayer duties exceeding Rs. 50 should be paid to the Treasury direct by the merchants concerned, under cover of a *chalan* from the sayer karkun or manegar of the katte and that on production of the Treasury receipt, the sayer officials should issue a rahadari for the consignment of the *supari*, (2) and that collections below Rs. 50 should be secured in the sayer *dabbi* and remitted to the Treasury once a month or as often as they amounted to Rs. 50. Mr. Weir now brings to notice that the first mode of collection and remittance above referred to is attended with loss and inconvenience to the merchants and does not work satisfactorily in some parts of the district, and that the other mode of collection and remittance now prevailing in the Shimoga district will also cause confusion. He therefore proposes to demand from the sayer officials securities in cash or immovable property in proportion to the amount of responsibility attached to each grade of officials, and to the importance of the katte itself, and to classify the sayer kattes into three * classes according to the revenue collected therein; and prescribes the following scale of security to be furnished by the sayer officials.—

* 1st class katte having an average revenue of Rs. 7,000 and above.
2nd class ditto of Rs. 4,000 to Rs. 7,000.
3rd class ditto of under Rs. 2,000.

Name of official.	Amount of security.		
	1st class katte.	2nd class katte.	3rd class katte.
	Rs.	Rs.	Rs.
Manegar	500	300	150
Karkun	250	100	50
Kolkar	30	25	15

2. The above proposals seem very reasonable and are accordingly sanctioned. As regards the remittance of the collection to the Treasury, Government direct that the manegar or where there is no manegar, the karkun of the *katte* should remit the collections to the Taluk Cutcherry as often as they equal the amount of his security during the month, or once at the end of every month, when the collections fall below the security amount, the manegar or karkun, as the case may be, being enjoined to invariably render the daily account of such collections to the taluk under pain of fine for default.

3. It is reported that in the sayer kattes of Kalasapura and Belvadi in the Chikmagalur taluk and Melbangadi in the Mudgere taluk, the shanbhogs do the sayer collection work for remuneration of 5 per cent of the revenue therein collected; and the Deputy Commissioner proposes to demand from them, as an additional safeguard, tangible personal security in sums proportionate to the average collections at the katte concerned. Government are not disposed to sanction this proposal, as the sayer collections in the kattes are not very large and the position of shanbhogs, as the hereditary servants of Government, in those villages, is always sufficient guarantee for their good conduct.

4. Government agree with the Deputy Commissioner that a copper vessel of the description of what is usually known as "*Koda*" would be most suitable receptacle for securing the sayer collections at the kattes. The aperture of this

READ :—

Correspondence ending with letter No. 870, dated 28th June 1897, from the Deputy Commissioner, Kadur district.

With reference to your docket No. 339—R. 337, dated the 23rd July 1896, directing that in the matter of collection and transmission of the sayer halat tax, the practice obtaining in the Shimoga district may be followed and that sayer dabbis be made as described in the Shimoga Deputy Commissioner's letter No. 1243—935, dated the 8th June 1896, I have the honor to state that the mode of sayer collections and remittance, as obtaining in the Shimoga district, is stated to be as follows :—

Firstly.—Sayer duties when exceeding Rs. 50 are paid by merchants direct into the Taluk Treasury, under a chalan obtained from the sayer manegar or karkun of the katte concerned and the receipt obtained from the Treasury Officer is produced to the katte manegar or other official in charge, who then issues rahadari or rahadaris, as the case may be, for the consignment of supari.

Secondly.—Collections for sums below Rs. 50 are secured in the sayer dabbi and remitted to Taluk Treasury, once a month, or, as often as they reach Rs. 50 ; and,

Thirdly.—In some sayer kattes, the manegars are authorized to collect sums above Rs. 50 and not exceeding the amount of security given by them.

2. On receipt of your docket under reference, my predecessor Mr. Sparkes issued orders to the Amildars in the district to give immediate effect to the first mode, above alluded to, and later on, to the second mode when dabbis were supplied to them ; and, as regards security (the third mode), the Amildars were called upon to report the amount of security the sayer officials should be required to lodge.

3. From the past year's experience, the first mode of collection and remittance does not appear to have worked satisfactorily in this district as will now be shown.

4. A deputation of merchants of the Koppa taluk and Yedahalli sub-taluk represented to me during the current year's huzur jamabandi that the new system entailed both serious inconvenience and some loss of gain for the following reasons :—

(1) That the purchasers of supari having to pay sayer duty into the Taluk Treasury, when the amount of duty exceeded Rs. 50, the merchants, who resided at a distance from the Koppa Treasury, *viz.*, those of Megunda, Kigga, Balehonnur and Yedahalli, were put to great inconvenience by having to resort to Hariharpur.

(2) That delay thus caused would result in loss to the buyers, and,

(3) That the merchants owing to the delay would have to pay higher rates to cartmen.

5. The supari growers and merchants in the Kalasa hobli, Mudgere taluk, advanced similar complaints before the Mudgere Amildar. The Kadur and Tarikere merchants have no such grievances. The sayer collection in Chikmagalur taluk being very small, no change need be made as regards this taluk in the existing practice of sayer officials remitting collections to the Taluk Treasury at the end of the month.

6. In regard to demanding securities from the sayer officials, the Amildars report that the officials concerned have agreed to give securities in amounts up to Rs. 500, as detailed in the accompanying statement, showing the names of sayer kattes, their annual average collections, &c.

7. With the object of ascertaining the principle on which the amount of security taken from the sayer officials in the Shimoga district was fixed, I addressed the Deputy Commissioner of that district, who replied stating that the amount of security was fixed with reference to the collections made in each katte. *Vide* copy of his docket No. 2290, dated 26th March 1897, and of the list received, which accompany for ready reference.

8. It will be observed from those papers that the security limit for the manegars in Shimoga district is Rs. 300, that for karkun is Rs. 100 and for kolkar Rs. 15. These limits appeared to me to be somewhat disproportionate to the large and varying collections shown in the list, and to have been fixed without reference to the importance or otherwise of the kattes.

9. From what has been stated above, (paras 4 and 5), it will be seen that the traders in supari in this district are with considerable reason strongly opposed to the first mode of collection and remittance obtaining in the Shimoga district; and the two different modes of collection and remittance prevailing in that district according as the sums exceed or fall below Rs. 50 appears to me liable to cause confusion.

10. I would propose accordingly to meet the objections that can be taken to the Shimoga system by exacting from the sayer officials securities in cash or immovable property proportioned both to the amount of responsibility attaching to each grade of employés and to the importance of the kattes itself. For this purpose, I would propose in the first instance to grade the sayer kattes, which are twenty in number, and would therefore fix the amount of security to be taken from the officials concerned with reference to the revenue and importance of the kattes.

11. The grading of the kattes would be as follows :—

1st class kattes having an average revenue of Rs. 7,000 and over.

1. Koppa.
2. Harihapur.
3. Baggunji.
4. Megunda.
5. Kigga.
6. Yedahalli and
7. Narve.

2nd class kattes having an average revenue of Rs. 4,000 to Rs. 7,000.

1. Kalasa.
2. Tarikere.
3. Ajjampur, and
4. Birur.

3rd class, having an average revenue of under Rs. 2,000.

1. Balehonnur.
2. Kadur.
3. *Sakrepatna.
4. *Melbangadi.
5. Lakvalli.
6. *Kalasapur.
7. Basavanahalli.
8. *Belvadi and
9. *Mudgere.

12. Of the above, the five kattes marked thus* have no sayer establishment. In the Sakrepatna kattle, a kolkar of the Kadur sayer katte is doing the work, while at Mudgere, which has a very insignificant katte, an official of the Taluk Cutcherry does the work. In the remaining three kattes of Melbangadi, Kalasapur and Belvadi, (the latter since transferred to this district), the shanbhogs are entrusted with the collection work for a remuneration of 5 per cent out of sayer revenue collected by them.

13. As regards the extent of security to be taken, the following sums seem to be on the whole adequate, having in view the amount of trust to be placed in the sayer employés. The only hesitation I entertain in the matter arises from the circumstances that it may occasionally happen, that sums exceeding the limit of the security, *viz.*, Rs. 500, may have to be paid into the hands of the manegars. This contingency, however, would, I am assured, rarely happen.

14. Subject to the above remark the following scale of security would, I consider, afford a sufficient safeguard for the interests of the revenue.

	For 1st class kattes.	*Amount of security.*
		Rs.
Manegars	... ...	500 each.
Karkuns	... ...	250 do
Kolkars (six months' pay)	... ...	30 do
	For 2nd class kattes.	
		Rs.
Manegars	... ...	300 each,
Karkuns	... ...	100 do
Kolkars (five months' pay)	... ...	25 do
	For 3rd class kattes.	
		Rs.
Manegar	... ...	150 each.
Karkun	... ...	50 do
Kolkar (three months' pay)	... ...	15 do

Revenue, dated 13th August 1897.

Only five out of 20 kattes in the district have karkuns and though inferior in rank to manegars, the karkuns' responsibility is almost the same as that of the manegar, as to custody of money, &c.

15. As regards remittance of collections, the manegar, or karkun where there is no manegar, may be directed to remit money to the Taluk Cutcherry as often as collections equal the amount of their security during the month, or once at the end of the month when the collections fall below the security amount, the manegar or karkun, as the case may be, invariably rendering to the taluk his daily account of such collections under pain of fine for default.

16. Where the shanbhogs are now doing the collection work, I propose to demand from them, as an additional safeguard, tangible personal security in sums proportionate to the average collections as the katte concerned.

17. Under the system of security above proposed, (the Rs. 50 limit being discontinued), the vexatious interference with trade necessitated by the merchant having to resort to a remote Taluk Treasury will be removed. The sayer officials, on payment of the duty of whatever amount, will be in a position to at once issue rahadaris and this will be an immense boon to the supari traders.

18. As regards the kind of dabbis to be used for the sayer collections I have the honor to state that after some correspondence and after obtaining a sample dabbi of the kind in use in the Shimoga district, I am of opinion that the most suitable receptacle for the collections would be a copper vessl of the kind called koda (ಕೊಡ ಕೊಡ), (obtainble in most local bazaars) and not the Shimoga dabbis, which are made of canvas cloth and are therefore liable to be slit open, as well as to wear out after a time.

The aperture of the copper vessel should be covered with a copper stopper, resembling a large cork, and in this stopper a slit large enough to admit of a rupee being passed in, should be made. The sides of the stopper should be sealed with the Taluk Office seal and the seal should only be broken when the collections are taken out at the taluk.

19. If approved of, an estimate of the cost of supplying dabbis of the above type will be prepared and submitted.

20. The above proposals, I respectfully submit, appear to meet the requirements of the case, and I accordingly submit them for the consideration and orders of Government.

ENCLOSURE No. 2290.

His No 1306, dated the 15th February 1897, requesting to be furnished with certain information regarding the sayer kattes in this district and the securities taken from the manegars in charge of them.

Has the honor to state that the amount of the securities to be taken from the sayer katte officials is fixed with reference to the collections made in each katte. A copy of the vernacular circular issued on the subject by the late Deputy Commissioner Mr. Abdul Rahman Sahib, K. B., is herein enclosed. Also a list of the sayer kattes in this district except those of the Sagar taluk showing the collections in them during the year 1895-96, is enclosed. Information for the Sagar taluk will be sent on its receipt from the Amildar thereof.

Statement showing the Collections in Sayer kattes and establishment attached thereto with amount of security proposed to be taken from them.

No.	Taluk.	Place where the Sayer katte is situated.	Sayer establishment and their pay.						Average annual collections.	Amount of security proposed to be taken from—			Rank of katte.	Remarks.
			Manegars.		Karkuns.		Kolkars.			Manegers.	Karkuns.	Kolkars.		
			No.	Pay.	No.	Pay.	No.	Pay.						
				Rs.		Rs.		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
1	Chikmagalur ...	1. Basavanhalli ...	...	...	1	6	1	5	81 0 0	.....	50 0 0	15 0 0	III	The shanbhogs do the sayer collection work for remuneration of 5 per cent out of sayer revenue.
		2. Kalasapura ...	...	...	...	...	...	...	49 0 0	.....	.....	.....	III	
		3. Belvadi ...	...	...	...	...	...	...	5 0 0	.....	.....	.....	III	
2	Yedahalli ...	4. Yedahalli ...	1	8	...	...	1	5	7,492 0 0	500 0 0	.....	30 0 0	I	
		5. Balehonnur ...	...	...	1	6	1	5	1,969 0 0	.....	50 0 0	15 0 0	III	
3	Tarikere ...	6. Tarikere ...	1	7	...	...	1	5	4,713 0 0	300 0 0	.....	25 0 0	II	
		7. Ajjampur ...	1	7	..	...	1	5	4,225 0 0	300 0 0	.....	25 0 0	II	
		8. Lakvalli ...	...	...	...	...	...	...	91 0 0	.....	.....	15 0 0	III	
4	Mudgere ...	9. Mudgere ...	...	...	...	..	...	...	0 4 0	.....	.....	.....	III	An insignificant katte. A taluk official does the work.
		10. Kalasa ...	1	8	...	...	2	10	5,759 0 0	300 0 0	.....	30 0 0	II	
		11. Melbangadi ...	...	...	...	...	...	...	206 0 0	.....	.....	.....	III	The shanbhog does the sayer work for remuneration of 5 per cent.
5	Kadur ...	12. Kadur ...	...	...	1	6	1	5	1,682 0 0	.....	50 0 0	15 0 0	III	
		13. Birur ...	1	12	1	6	2	10	3,578 0 0	300 0 0	100 0 0	25 0 0	II	
		14. Sakrepatna ...	...	...	...	...	...	...	790 0 0	.....	.....	.....	III	The kolkar of the Kadur katte is in charge of this katte.
6	Koppa ...	15. Koppa ...	1	10	1	6	2	10	17,069 0 0	500 0 0	250 0 0	30 0 0	I	
		16. Baggunji ...	1	10	...	...	1	5	10,525 0 9	500 0 0	.....	30 0 0	I	
		17. Megunda ...	1	8	...	...	2	10	10,892 0 0	500 0 0	.....	30 0 0	I	
		18. Kigga ...	1	8	...	...	2	10	1,068 0 0	500 0 0	.....	30 0 0	I	
		19. Narve ...	1	10	..	...	2	10	20,321 0 0	500 0 0	.....	30 0 0	I	
		20. Hariharpur ...	1	10	...	...	1	5	19,387 0 0	500 0 0	.....	30 0 0	I	
		Total ...	11	98	5	30	21	105	1,16,406 4 0	.....	.....	.....		

NOTE.—The manegars of those kattes against which Rs. 500 is entered as "Proposed security amount" are reported to have agreed to tender security in that amount.

Rec'd 16.8.97

Ref. put up

20/8

Submitted with reference to
previous letter on the
subject

26/8/97

C.R. 68—95/C

1335
1897 AUG. 97 793

From The Agent to the Governor
Kathiawar

To The Secretary to Government
Genl. & Rev. Department.

Dated 11th

Despatched 14th August.

Received

General No. 142. / 1897-95.
No:

Enclosure No.

Has the honor to report that at present the collection in the Kottigehar Toll Gate, Mudgere Taluk, are paid to the hands of the Toll Mutsaddi (who has given a security of Rs 500/- in the shape of lands) and duly remitted to the Taluk Treasury once in 10 days under the escort of Police Constables.

The undersigned considers that the system of remitting

Fr. 68/95

45

Brief for approval.

Read:— 28

Docket No 143 of 14th Aug 1897 from the Dy Commr. Kadur Dt stating that at present the ~~collection~~ tax at the Kottigehar Toll ~~gate~~ Mudgere Taluk, ~~not paid to the~~ is collected by the Toll Muntsaddi, who has given ~~a~~ security for Rs 500/- in the shape of lands and remitted to the Taluk Treasury once in 10 days, and recommending that a copper vessel ~~of the Station~~ (Kodu) ~~of Coorg~~ may be kept at the Toll gate for securing the collections as in Sayer Kattas.

Order thereon.

The proposal of the ~~Deputy~~ Commr is approved & he is requested to submit an estimate for the Copper vessels ~~above referred to~~ required for securing the collections at the Toll Gate ~~in triplicate~~.

27/8/97 Secretary

The Deputy Commr Kadur Dt

which is in accordance with Instructions in Govt Proc: No 1737-45 R 572 3th August/97

Submitted to Secretary for sanction. The toll collections are to be credited to Provincial Funds. Vide Section No 23 in L.T. No 2959 of 1892.

7/9/97

Noted to 2nd pr for approval 10 Pm 97.

8-9-97

Yes with 10.9.97

0 2793 R 895 dt 13-9-97

13

the collections at the Toll gate should be placed on the same footing as that of Sayer Collections, in respect of which the introduction of Pukki system has been proposed and the kind of vessel described in para 18 of this Office letter No. 810 W/28 th June last, and therefore recommends that a Copper vessel of that description may be kept at the Toll Gate also. If approved, an estimate will be submitted for sanction.

Yours

Commissioner

Madura 19th.

2384
1897 R. 1476
29 SEP 97
GOVT'S OF

From The Deputy Commissioner
Kadur Dist

Rev 29/9/97

Rep
Rec'd
29/9/97

L.R. 62-95-10

Record
Reports
Abstracts
6/10

To The Secretary to the
Government of Mysore
General & Revenue Depts

Dated 24th
Despatched 28th September
Received

General No. 287 1897. S.
No.

Enclosure No.

Government Proceedings
No 2795-R.596 dated 15th instant,
approving of the undersigned's proposal for a Copper vessel (Kodla) being kept at the Toll gate for securing the toll collection, in accordance with the system of collecting Sayer duties sanctioned in Government Proceedings No 1757-65, R.572, dated 15th August 1897 and calling for the submission of an estimate for the Copper vessel, required for the Toll gate -

---"---

With reference to the above has the honor to state that the Government orders No 1757-65, R.572, dated 15th August 97

48. Draft for approval

1897.

From

The Secretary to the Govt. of Mysore,
General and Revenue Departments.

To The Superintendent
Govt Press

6895-11

Dated 18-10-97
Despatched 18
Received

General No. 3601
R. No. 1131.
Enclosure No.

I has the honor to State that manuscript Copies of Govt Progs: Nos. 1737-45 / R.572 and 2821-9 / R.903 dated 13th August and 14th September 1897 respectively were sent to press, the form on the 13th August & the last on the 18th September 1897, and, tho the printed Copies of the same were due in this office on the 25th August & 27th September 1897 respectively, and that printed Copies of ~~the same~~ they have not been sent up, as yet, and to request

49

request the Supdt. to be good enough to expedite their early submission, together with an explanation for the long delay.

By order

14/10/97

Secretary

8/10/97 13/10/97

cautioning the undersigned
as to proposal for keeping Copper
vessels - Kodias - in the Jaggery
Kalies have not yet been received
in this office, and to
request that the same may
be ordered to be forwarded to
the undersigned for further
action on the subject -

2. The necessary estimate
for the vessel, required for the
Toll gate, will be submitted
on receipt of same from the
Amildar -

Dy Commissioner
Kadur Dist.
"

MS

189

From

To

Dated 7th

Despatched 9th October

Received

General No. 273
No.

Enclosure No. 1

Rec 11/10/97

Sent to clerk with
draft reminder for 21/10
on 12.10.97.

13/10.

21/10

30/10/97

D.M. 68-98-12

Has the honour to state that
on receipt of Secretary's docket
No 532 dated 25th June 1897
R 337
directing that in the matter
of collection and transmission
of the Layer Patiez practice obtaining in the
Shimoga District was
followed and that Layer
Patiez made no deviation
in the Shimoga Joint Com-
missioner's letter No 243
dated 3rd June 1895, the Sarishta
Faizu Amildar was directed
to get a sample Patiez made
from Shimoga.

2. The required pattern was
accordingly obtained by the
Amildar & a cask of jaggery
and 4 viss; but the pattern
not bearing entire the
requirements of the District
Cowries received (Kodas) were in

para 15 of this office No 873
dated 25th June last proposed
to be kept and duly approved
of by Government in G.S. No
173-45
72 572 dated 15th August 1895.

3. The pattern received from
the Amildar was consequently
ordered to be sold in public
auction which fetched 2½
annas and the same duly
credited in part adjustment
of 14½ annas paid as ad-
vance out of the permanent
advance held by the Amildar.
For the remaining 12 annas
the accompanying bill is
herewith submitted for sanc-
tion and transmission to the
Comptroller for audit the
amount being debited to the
provided in the Budget for
1895-96 under the head
"Contingencies including scales
and weights" under the
Major head "Paper Customs"

B Ramchandra

for Deputy Commrs
Dharwar District

Sam.

Right for approval

Read: 1 " 98

Sr 168-95-13

Project No 2 entitled the ~~Extension~~ from the Commissioner, Kadur submitting for Sanction a bill for Rs. 2- being the net expenditure incurred for ~~the cost charges of~~ ~~Sanction~~ ~~Sabbi obtained for~~ obtaining and transmitting ~~Duty~~ the ~~Sanction~~ ~~Sabbi~~ the cost subsequently found necessary for the repairs of the Kadur District.

obtaining a pahani of the Sagar Sabbi in use in the Shimoga District, which was

No Sagar-96 / Fl: 390

S 3.11.97.

3

Orders thereon.

The bill is sanctioned

and forwarded to the Comptroller for audit the charge being debited to the provision in the current year's Budget under the head "Contingencies including tents and utensils".

1/11/97

31/10/97

31/10/97

To the Commandant &c.

The Comptroller, Imperial Transport will kindly